

EF Hutton,
division of Benchmark Investments, LLC
590 Madison Avenue, 39th Floor
New York, NY 10022

December 8, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Melanie Singh, Esq.

Re: BurTech Acquisition Corp.
Registration Statement on Form S-1, as amended
File No. 333-258914

Dear Ms. Singh:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), we, as representative of the underwriters of the proposed public offering of securities of BurTech Acquisition Corp. (the "Company"), hereby join the Company's request that the effective date of the above-referenced Registration Statement on Form S-1 be accelerated so that it will be declared effective at 4:00 p.m., Eastern Time, on Friday, December 10, 2021, or as soon thereafter as possible.

Pursuant to Rule 460 under the Securities Act, we, as representative of the underwriters, wish to advise you that there will be distributed to each underwriter, who is reasonably anticipated to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned advises that it has complied and will continue to comply, and that it has been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

EF Hutton,
division of Benchmark Investments, LLC

By: /s/ Sam Fleischman
Name: Sam Fleischman
Title: Supervisory Principal
